

**Illinois Department of Revenue
Regulations**

Title 86 Part 110 Section 110.192 Property Tax Extension Limitation Law Notification and Determination After Referendum Under Section 18-213 or 18-214 of the Property Tax Code

TITLE 86: REVENUE

**PART 110
PROPERTY TAX CODE**

Section 110.192 Property Tax Extension Limitation Law Notification and Determination Requirements After Referendum Under Section 18-213 or 18-214 of the Property Tax Code

- a) Definitions. For purposes of this Section, the terms used in Section 18-213 and 18-214 of the Property Tax Code [35 ILCS 200/18-213 and 18-214] are defined as follows:

"Immediately preceding levy year" means the levy year prior to the year in which the referendum is held.

"Multi-county taxing district" means any taxing district that has equalized assessed valuation for the immediately preceding levy year in more than one county.

- b) Notice of referendum results. The notice of referendum results required from the county clerks under Section 18-213 or 18-214 shall be in substantially the following form:

To: The Illinois Department of Revenue

From: (name)
County Clerk of County

On (date) a referendum was held under (select either Section 18-213 or 18-214) in County on the applicability of the Property Tax Extension Limitation Law to non-home rule taxing districts in County. The result of the referendum was that the question was (approved or not approved).

Following is a list including (1) the name of each non-home rule multi-county taxing district with any portion of its equalized assessed valuation for the immediately preceding levy year in this county in which the referendum was held, (2) the name and address of the governing authority of each such district, and (3) a list of all counties in which any portion of the equalized assessed valuation of each such district is situated:

(Name of non-home rule multi-county taxing district) <u> </u>	(Name, address of governing authority of the district) <u> </u>	(Counties in which any EAV of the district is situated) <u> </u>
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(Include list here)

The undersigned County Clerk of _____ County, Illinois, hereby verifies that the information in this notice is accurate and complete.

(Seal of County Clerk) _____ (date)
County Clerk

c) Applicability of Property Tax Extension Limitation Law to Non-Home Rule Multi-County Taxing District - Determination and Notification

- 1) After the Department receives notification of referendum results, the Department shall determine if a non-home rule multi-county taxing district is subject to the Property Tax Extension Limitation Law. When the Department determines that a non-home rule multi-county taxing district becomes subject to the Property Tax Extension Limitation Law, the Department shall notify the governing authority of each such non-home rule multi-county taxing district and the county clerks of all counties in which a portion of the equalized assessed valuation of the district is located that the district is subject to the Property Tax Extension Limitation Law beginning on January 1 of the year following the year in which the referendum was held.
- 2) When the Department determines that a non-home rule multi-county taxing district that was subject to the PTELL is no longer subject to the PTELL, the Department shall notify the governing authority of each such non-home rule multi-county taxing district and the county clerks of all counties in which a portion of the equalized assessed valuation of the district is located that the district is no longer subject to the PTELL beginning on January 1 of the year following the year in which the referendum was held.
- 3) In making the determination of whether the Property Tax Extension Limitation Law is applicable to a non-home rule multi-county taxing district, the Department shall consider the equalized assessed valuation of the district for the immediately preceding levy year as reported to the Department by the county clerks under Section 18-255 of the Property Tax Code.
- 4) Changes in the equalized assessed valuation of the district for the immediately preceding levy year, including but not limited to changes due to the assessment of omitted property, the exemption of property from taxation, or a change in the equalized assessed valuation of any property in the district, shall not change the Department's determination or the applicability of the Property Tax Extension Limitation Law to that district.

(Source: Added at 21 Ill. Reg. 6921, effective May 22, 1997)